

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date October 2018 and 2017**

**Month of October**

	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 4,303,100	\$ 4,962,798	\$ (659,698)	(13.3) %
Direct	3,294	3,183	111	3.5
Interest & Penalty	4,261	2,136	2,125	99.5
Tax on Commissions	102	422	(320)	(75.8)
	<u>4,310,757</u>	<u>4,968,539</u>	<u>(657,782)</u>	<u>(13.2)</u>
<b>Estate Tax</b>				
Receipts	14,354,155	16,365,072	(2,010,917)	(12.3)
Refunds	(253,892)	(1,427,734)	1,173,842	82.2
	<u>14,100,263</u>	<u>14,937,338</u>	<u>(837,075)</u>	<u>(5.6)</u>
General Fund	<u>\$ 18,411,020</u>	<u>\$ 19,905,877</u>	<u>\$ (1,494,857)</u>	<u>(7.5) %</u>

**Fiscal Year to Date**

	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 13,258,325	\$ 14,924,489	\$ (1,666,164)	(11.2) %
Direct	10,734	9,100	1,634	18.0
Interest & Penalty	24,847	19,193	5,654	29.5
Tax on Commissions	906	1,145	(239)	(20.9)
	<u>13,294,812</u>	<u>14,953,927</u>	<u>(1,659,115)</u>	<u>(11.1)</u>
<b>Estate Tax</b>				
Receipts	47,126,918	55,107,391	(7,980,473)	(14.5)
Refunds	(10,670,026)	(4,777,612)	(5,892,414)	(100.0) +
	<u>36,456,892</u>	<u>50,329,779</u>	<u>(13,872,887)</u>	<u>(27.6)</u>
General Fund	<u>\$ 49,751,704</u>	<u>\$ 65,283,706</u>	<u>\$ (15,532,002)</u>	<u>(23.8) %</u>